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FINANCE DEPARTMENT

NOTIFICATION

The 20th October, 2023

S.R.O. No.726/2023— In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of Section 54 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendment in the Notification of the Government of Odisha in the Finance Department No.19845-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1137 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 299/2017**, as amended from time to time, and the last such amendment is made in the Notification of the Government of Odisha in the Finance Department No.18005-FIN-CT1-TAX-0001-2022, dated the 18th July, 2022, published in the Extraordinary issue No. 2282 of the *Odisha Gazette*, dated the 18th July, 2022 bearing **S.R.O. No. 478/2022**, namely:—

In the said Notification, in the TABLE, after serial number 6A and the entries relating thereto, following serial number and the entries shall be inserted, namely:—

(1)	(2)	(3)
“6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film/plastic film; <i>Explanation:</i> This entry shall apply for refund of input tax credit only on polyester film/plastic film”;

2. This notification shall come into force with effect from the 20th day of October, 2023.

[No. 29568—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government